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**From:**

**Sent:** Tuesday, September 15, 2009 9:00:15 AM

**To:**

**Cc:**

**Subject:** RE: AAR 60 day obj ltr issued/NBAP/FPAA/untimely notice

Treas. Reg. 301. 6223(e)-(2)(b) and (c) provides that a proceeding is deemed to be ongoing until an FPAA is issued and the petition period has expired without a petition being filed. If the FPAA is petitioned, the TEFRA proceeding is deemed to continue until a decision is entered and the appeal period has expired. The proceeding has not "concluded" until the later of these two events.

Since the FPAA petition period has not expired, the proceeding has not yet concluded. Consequently, the partner will remain a party to the ongoing proceeding unless he elects out of the proceeding.